

THE HONOURABLE SRI JUSTICE V. ESWARAIAH

WRIT PETITION NO. 143 of 2006

DATED: 06-01-2006

Between:

G. Ravi Kumar alias Ravinder,

S/o. Sihmaiah ...Petitioner

And

Prohibition and Excise Sub-Inspector,

Station Pargi P.O., R.R.District and another ...Respondents

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ORDER:

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Petitioner filed this writ petition seeking to declare the high handed action of 1st respondent in seizing 140 bags of black jaggery from his godown situated at Kothapally village, Kulkacherla Mandal, Ranga Reddy District on 27-12-2005 as illegal and arbitrary.

The grievance of the petitioner is that he was carrying on whole sale and retail business in several commodities under the name and style of M/s. Sri Lakshmi Narasimha Traders situated at 8-80/1, Main Road, Ranga Reddy

District after obtaining the necessary Registration Certificate from the Assistant Commercial Tax Officer, Madhapur Circle. For carrying on his business, he took a portion of the house situated at Kothapally village and the said house portion being used as godown apart from his shop. On 26-12-2005, he purchased 207 bags of black jaggery worth Rs.83,835/- from one K. Bala Subramanyam, a whole-sale merchant of Punganur(Chittoor District). After obtaining the way bill, export permit and tax invoice, he transported the said stock of black jaggery to his business place at Marikal. He further stated that he unloaded 67 bags of black jaggery at his shop and unloaded the balance stock at his godown. On 27-12-2005, at 4.30 p.m. first respondent inspected his godown premises in his absence and seized the stock of 140 bags of black jaggery under a punchanama and registered a case in Cr.No.593/2005-06 of Prohibition and Excise Station, Pargi under Sections 34(a) and (e) of A.P. Excise Act, 1968. As the said stock, which was seized by the 1st respondent was covered by all documents, viz., way bill, tax invoice, export permit issued by Agricultural Market Committee, Punganur, the same may be released by issuing necessary directions to the 1st respondent. Hence this writ petition.

Heard the learned counsel for the petitioner as well as the learned Government Pleader for excise and perused the material available on record.

On perusal of the record, it is evident that the stock seized by the first respondent is covered by necessary purchase bill, way bill, permission given by the Agricultural Market Committee and the certificate of dealership issued by the Assistant Commercial Tax Officer. Hence, without entering into the merits of the case, I deem it appropriate to direct the first respondent to release the seized stock on an application filed by the petitioner for the release of the seized goods before the concerned Deputy Commissioner of Prohibition and Excise, Hyderabad Division. The Deputy Commissioner of Prohibition and Excise, Hyderabad may consider and dispose of the same by releasing the seized stock of 140 bags of black jaggery in Cr.No.593/2005-06 of the Prohibition and Excise Police Station, Parigi, Rangareddy District on verification of the necessary purchase bill, way bill, permission given by the Agricultural Market Committee and the registration certificate of dealership issued by the Assistant Commercial Tax Officer and on further condition that the petitioner gives an undertaking to pay the value of the seized goods in the

event if any confiscation orders are passed by the Deputy Commissioner of Prohibition and Excise. The petitioner may file an application within one week from date of receipt of this order and if any such application is filed, the same may be disposed of as indicated above within two weeks from the date of receipt of a copy of this order.

Writ Petition is accordingly disposed of. No order as to costs.

V. ESWARAIAH, J.

Dated: 06-01-2006.

Note: Issue C.C. within two days.

B/o

RNS